

Financial Assistance to Non-Governmental Entities

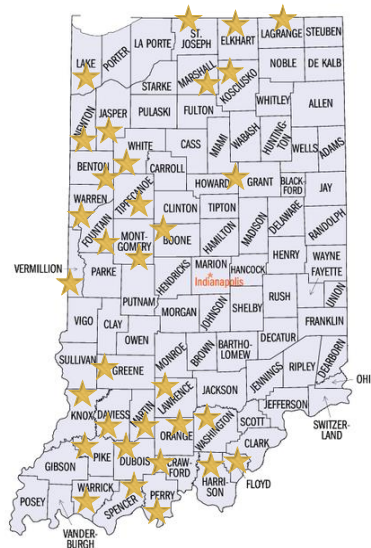
Gateway Reporting by the Library and the
Non-Governmental Entity

Procured Audit Services - Personnel

- Leann W. Tinsley, CPA
 - SBoA employee since 1981
 - Prior audit experience includes cities, schools, hospitals, townships, counties, and universities.
 - Email address – ltinsley@sboa.in.gov
- Ashley Palmer
 - SBoA employee since 2014
 - Instrumental in the Introduction of our online E-1 reporting process starting in 2015.
 - Email address – AsPalmer@sboa.IN.gov
- Chase Lenon, CPA
 - SBoA employee since 2013
 - Experience auditing State agencies and the State CAFR.
 - Email address – Clenon@sboa.in.gov

Procured Audit Services - Personnel

- Counties in which Leann has either performed or managed an audit
- 32 out of 92



Procured Audit Services - Responsibilities

- IC 5-11-1-7 allows the State Examiner to authorize or designate an independent public accountant to perform the examination/audit that is the responsibility of the State Board of Accounts
- Currently independent public accountants perform audits for the following:
 - Housing authorities
 - Military reuse authorities
 - Certain Quasi Agencies

Procured Audit Services - Responsibilities

- IC 5-11-1-4 requires annual financial reports from entities
 - ✓ Gateway is the method to file
- IC 5-11-1-9 defines “entities” and requires audits if the disbursement level of public funds meet statutory thresholds
- Thresholds requiring an audit: \$200,000 of governmental funds disbursed **AND** 50% of entity’s **total** disbursements being government funds.

- For-profit corporations
- Not-for-profit corporations
- Unincorporated:
 - Associations
 - Organizations
 - Individuals

FINANCIAL ASSISTANCE TO NON-GOVERNMENTAL ENTITIES

Libraries providing financial assistance to non-governmental entities are required to notify those entities annually in writing the following information:

- 1) The Entity Annual Report (E-1) filing requirement established by IC 5-11-1-4 and the audit requirement established by IC 5-11-1-9;
- 2) The source(s) of the funding provided;
 - a) Local and/or state funds (in the case of subsidies, contributions, or general aid),
 - b) Federal grants passed through including the formal name of the program and CFDA number, or
 - c) Fee for service arrangements,

- 3) The State Board of Accounts may request documentation to support the categorization of the financial assistance,
- 4) The E-1 is not to be confused with the Secretary of State's Business Entity report, and
- 5) The entity may obtain additional information from the State Board of Accounts at notforprofit@sboa.in.gov

Fee for Service vs Financial Assistance

Fee for Service

- Amount paid is predetermined per unit of service performed
- Claims for payment submitted after service performed with units of service provided documented
- Total amount paid in contract period not subject to adjustment if actual cost of providing service is different from agreed upon price

Financial Assistance

- Claims for payments are scheduled as to when provided – monthly, quarterly, etc. or assistance is provided in advance potentially with additional reporting requirements
- Total amount paid in contract period can vary subject to any maximums stipulated or other funding mechanisms agreed upon

Financial Assistance – Additional Characteristics

- Amount paid provides a service to the public on behalf of the Library
- Service provided often not easily measured
- Relationship between Library and entity more like a partnership or joint venture with shared purpose rather than vendor/vendee relationship
- Each party heavily dependent on the other for success and continuation of program or objective

Library's reporting of Financial Assistance to Non-Governmental Entities – Annual Financial Report

Non-Governmental Entities' reporting of Financial Assistance received – E-1 Entity Annual Report

INDIANA Gateway for government units

[Home](#) [About](#) [Account Settings](#) [User Guides](#) [Logout](#)

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include [Department of Local Government Finance](#), [State Board of Accounts](#), [Indiana Education Employment Relations Board](#) and [Indiana Gaming Commission](#).

Select Application

Department of Local Government Finance (DLGF)		State Board of Accounts (SBOA)	
	Deadline		Deadline
Assessor Reports	Mar 31	100R	Jan 31
Budgets	Details	Annual Financial Report	Details
Data Entry for CNR/ and Form 22	Details	Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Debt Management	Details	E-1 Entity Annual Report	60 days after entity's fiscal year ends
Economic Development Reporting	Sep 30	ECA Risk Report	Aug 29
Other Post-Employment Benefits	Mar 1		
SB 131 Reporting for SWMDCs	Mar 1		
TIF Management	Apr 15		

All financial assistance given to non-governmental entities is reported here under Core Reporting

Gateway INDIANA
for government units

An Information for Indiana Data Site

Home About Account Settings User Guides Logout

Indiana State Board of Accounts

Select Unit and Year > AFR Main Menu

County: sbostest County
Unit: Sboa City Unit
Year: 2015

Annual Financial Report Main Menu

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

Unit Information	Status
Unit Questions	Complete
Identify Enterprises	3 Enterprise(s)
Departments	14 Department(s)
Schedule of Officials	Not Complete

Core Reporting	Status
Financial Data by Fund	60 Fund(s)
Capital Assets	\$0 in Assets
Grants	Not Entered
Accounts Payable/Receivable	1 Record(s)
Debt	2 Record(s)
Leases	2 Record(s)
Financial Assistance to Non Governmental Entities	2 Record(s)
Pensions	Complete
Risk Assessment	Complete

Information Requested

- 1) Entity Name
- 2) Federal Tax ID
- 3) Address
- 4) County
- 5) Name of Operating Officer
- 6) Telephone Number
- 7) Description of Funding
- 8) Amount of Funding
- 9) Type of Nongovernmental entity

In Future Years

Description of funding (# 7) on the prior slide will be a required item:

The following types of assistance will be available from a drop-down box:

- 1) Federal grant passed through State or Local Government
- 2) Fee for Service
- 3) State and Local

E-1 Information Requested

- 1) Section I – Entity Information: pre-populated with information previously obtained
 - a) If changes are needed, email us at Notforprofit@sboa.in.gov
 - b) Please provide the independent public accountant's email address
- 2) Section II – Financial Information: Lines 1 and 2 auto-fill from the records placed in Section III, but you must enter the entity's total disbursements on line 3 first.

E-1 Information Requested

- 3) Section III – Detail of Government funds, add as many records as needed. Information requested includes:
- a) Gov't agency name and address
 - b) Program title
 - c) Amount received and disbursed
 - d) CFDA number, if applicable
 - e) Sources of Government Funds from a drop-down menu:
 - 1) Direct federal grant
 - 2) Federal grant passed through State or Local Government
 - 3) Fee for Service
 - 4) State and Local

You will receive an email after State Board of Accounts personnel review your E-1.

- An audit is required
- Tentative audit waiver is given with additional information requested
- Reclassification Notice Sent
 - Amounts inputted into Section III have been reclassified based upon the source and nature of government funds received.



Even More Information

- All requested documentation is to be uploaded into Gateway
- If you qualified for a waiver in the prior year and believe you will again, upload the same supporting information for the current year as in the prior year when filing the E-1

